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Applicants: Tomohiro KONDO et al.

Title: SURFACE FINISHING APPARATUS AND RELATED METHOD

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Examiner: Hadi SHAKERI

Art Unit: 3723

Confirmation Number: 6123

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Sir:

This communication is responsive to the Final Office Action dated December 7, 2007, concerning the above-referenced patent application.

Remarks/Arguments begin on page 2 of this document.